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## Taiwan

# Food and Agricultural Import Regulations and

## Standards

## Country Report

## 2001

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### Report Highlights:

**Updated on August 15, 2001 - All Sections Updated**

**Significant changes include new bioengineered (GMO) food regulations and labeling requirements, updated labeling requirements, and changes to inspection fees.** Please contact this office, if you have any comments, corrections or suggestions about the material contained in this report (see Appendix II for contact information).

**Please see Disclaimer on page one.**

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Includes PSD changes: No  
Includes Trade Matrix: No  
Annual Report  
Taipei [TW1], TW

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**DISCLAIMER:** This report has been prepared by the Offices of Agricultural Affairs and Agricultural Trade of the American Institute in Taiwan for exporters of U.S. food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. Before U.S. exporters ship any goods, it is highly recommended that they verify the full set of import requirements with their foreign customers who are normally best equipped to research such matters with local authorities.

FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE RULES AND REGULATIONS OF THE TAIWAN AUTHORITIES AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

## SECTION I. FOOD LAWS

The Department of Health (DOH) is the statutory body responsible for the management of food safety on Taiwan. Food products must comply with the “Law Governing Food Sanitation”, together with its enforcement rules, and a series of food standards promulgated by DOH. The term “foods” as used in this law refers to goods provided to people for eating, drinking, or chewing, and their raw materials. DOH commissions the Bureau of Standards, Metrology and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA) to inspect imported foods at the port of entry. BSMI, which was formerly the Bureau of Commodity Inspection & Quarantine (BCIQ), was renamed on January 26, 1999. Fresh produce, meats, and pet food are inspected by the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) of the Council of Agriculture (see below). Fresh produce is randomly inspected for pesticide residues (see SECTION V) by BSMI and the accompanying *Federal Phytosanitary Certificate* (FPC) is checked by BAPHIQ for completeness and accuracy. Border inspection of meat products consists of a visual inspection of the product by BAPHIQ, a random test for animal drugs and pesticide residues by BSMI, and a thorough check of the accompanying *Meat and Poultry Export Certificate of Wholesomeness* for accuracy and completeness by BAPHIQ. If discrepancies or insufficiencies are found on these certificates, this will lead to delays in customs clearance, usually require reissue of the certificate, and, in the worst case, lead to rejection of the entire shipment. The food safety inspection of processed foods focuses on labeling, food hygiene and food additives. Food additives, special dietary foods, and foods in capsule and tablet form, may not be imported unless they undergo an extensive examination by DOH and are subsequently registered with, and licensed by, the DOH prior to the exportation of commercial shipments of the product in question.

The “Compilation of Food Sanitation Regulations” published in Chinese by DOH, can be purchased from DOH. Purchase and additional information is available on the Internet at: <http://www.doh.gov.tw>.

The Council of Agriculture (COA) is the statutory body responsible for animal and plant quarantine. COA’s Bureau of Animal & Plant Health Inspection & Quarantine (BAPHIQ), a new agency which fulfils functions similar to USDA’s Animal & Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS), was instituted on August 1, 1998. Prior to its establishment, its functions were the responsibility of BCIQ which was later reformed into BSMI. Taiwan, which is expected to accede to the WTO in late 2001 or early 2002, has made commitments to implement the terms of the WTO SPS Agreement immediately upon accession. In regards to imports from the U.S., Taiwan was to have implemented the SPS Agreement during the pre-accession process. However, the process of the reconciliation of Taiwan’s current practices with WTO disciplines is not complete and is proceeding on a case-by-case basis.

Taiwan's sanitary and phytosanitary (SPS) standards are, for the most part, different from US standards or those established by international regulatory bodies such as the Office of International Epizootic (OIE), the International Plant Protection Convention (IPPC) or the Codex Alimentarius.

Taiwan inspectors often focus on the completeness and accuracy of government-issued certificates. Shipments, especially of fresh produce or meat, are often detained because, for example, one of several brands of fruit in a shipment is not listed on the FPC or inspectors discover that there are cartons of meat in a container which show a slaughter date outside of the date range listed on the Export Certificate. Such errors generally have no impact on the safety of Taiwan's consumers or agriculture, but can prove costly to exporters, who must pay for reissued certificates, and importers, who face delays in receiving their shipments.

## SECTION II. LABELING REQUIREMENTS

### General Requirements

Since the recent revisions to Taiwan's "Law Governing Food Sanitation" went into effect on March 7, 1995, Taiwan authorities have strictly enforced the food and beverage labeling requirements. Improper or altered labels risk rejection by local inspectors at the port of entry. The "Law Governing Food Sanitation" was amended and implemented on February 9, 2000. The enforcement rules was amended and implemented on May 3, 2001. It is possible for importers to obtain permission from Customs and DOH to have the Chinese language label applied to imported products in a bonded warehouse.

All processed food products imported into Taiwan for retail sales must indicate the following information in Chinese on the label:

- Product name
- Name, weight, volume or quantity of the contents (if a mixture of two or more components, they must be listed separately)
- Name of food additives
- Name, telephone number, and detailed address of manufacturer
- Name, telephone number, and detailed address of importer, for imported foods
- Expiration date (year, month, date) must be printed in that order.  
To distinguish the month from the date, the Chinese characters for "month" and "date" may be included on the label. If the normal shelf life exceeds three months, the expiration date may be indicated by year and month only. Date of manufacture, shelf life, and conditions of storage may also be used, if required by the health authorities.
- Coded formats are not allowed.
- Dairy products must also indicate shelf life duration

Frozen Foods - For imported frozen foods, the following information is also required in Chinese on the label:

#### \* Type of Frozen Foods

- Frozen uncooked fish/shellfish
- Frozen uncooked fish/shellfish ready-to-eat (i.e. sashimi)
- Frozen fruit
- Frozen Vegetables

Other frozen ready-to-eat foods  
 Other frozen foods which must be heated up

\* Method of storage

\* Cooking instructions if the products require cooking or are not ready-to-eat.

Exemptions - The following types of businesses may apply for an exemption from the Chinese labeling requirements:

- A. Food processing plants which import food for processing.
- B. Restaurants, fast food stores, and bakeries, which import food for their own kitchens.
- C. Importers who import food for processing, for repack or change-pack, not for direct sale.

Coding is not allowed for non-institutional consumer products.

#### Requirements Specific to Nutritional Labeling

The new "Health Food Control Act" was promulgated on February 3, 1999 and amended in November 2000. According to the DOH, products which make health food claims must prove that they possess the ability to contribute to the health of those consuming them. Health foods can not claim to prevent illnesses. Any product which claims to be a health food, must receive DOH's approval before being marketed.

The following information shall be conspicuously displayed on the containers, packaging or written instructions of health foods in Chinese and in commonly used symbols:

- (1) Product name
- (2) Name, and weight or volume of the contents (if a mixture of two or more components, they must be listed separately)
- (3) Name of food additives
- (4) Expiration date, method and conditions of preservation
- (5) Name and address of the responsible business operator; the name and address of the importer shall be specified if the health food is imported.
- (6) The approved health care effects
- (7) Reference number of the permit, the legend of "health food" and standard logo
- (8) Amount of intake and important message for consumption of the health food and other necessary warnings
- (9) Nutrient and its content; and
- (10) Other material facts designated by the DOH.

Nutrition Labeling – The following format of Item (9) may be displayed on containers and/or packaging of the food products which have a nutrition claim:

- 1. "Nutrition Labeling" noted as the header
- 2. Caloric Value

3. Content values for protein, fat, sodium, and carbohydrates (including dietary fiber)
4. Content values for other nutrient(s) which are declared in the nutrition claim
5. Content values for other nutrient(s) which the manufacturer wishes to note voluntarily.
6. Content values for ingredients with nutrition claim

Content Base – Caloric and nutrient values may be expressed as a per serving basis. The number of servings contained in a package must be displayed on the nutrition label.

#### Standard Units

Caloric value - K calorie (Kcal)

Protein, fat, carbohydrate - g

Sodium - mg

Other nutrients - g, mg, or microgram (mcg)

Daily Value – Percentages of daily value (DV) for caloric value, protein, fat, carbohydrate and sodium, together with following standard DV value for each nutrition item may be included in the label.

Daily Value: Calorie 2000 Kcal, Protein 60g, Fat 55g, Carbohydrate 320g, and Sodium 2400 mg.

Value Calculation -- Caloric, protein, fat, and carbohydrate values, as well as the one serving measurement should be expressed as an integral number or to a maximum of one fractional decimal place. The value of other nutrients may not be greater than three significant figures (e.g. 999 or 99.9 is acceptable, but 9,999 or 999.9 is not acceptable.)

#### Format examples

(A)

Nutrition Labeling	
Serving Size	g (or ml)
Servings Per Package	serving
Calorie value	Kcal
Protein	g
Fat	g
Carbohydrate	g
Sodium	mg
Content of nutrient(s) declared	
Content of other nutrient(s)	
Content values of nutritive ingredients	

(B)

Nutrition Labeling		
Serving Size	g (or ml)	% Daily value
Servings Per Package	servings	
Calorie value	Kcal	%
Protein	g	%
Fat	g	%
Carbohydrate	g	%
Sodium	mg	%
Content of nutrient(s) declared		
Content of other nutrient(s)		
Content values of nutritive ingredients		

Daily Value: Calorie 2000 Kcal, Protein 60g, Fat 55g, Carbohydrate 320g, and Sodium 2400 mg.

For further information on the application for import approval, contact the DOH office listed below:

Bureau of Food Sanitation  
 Department of Health  
 12<sup>th</sup> Floor, 100 Ai Guo East Road  
 Taipei, Taiwan  
 Tel: (886-2) 2396-5625  
 Fax: (886-2) 2392-9723  
 E-mail: [fslhcn@doh.gov.tw](mailto:fslhcn@doh.gov.tw)

#### Requirements Specific to Genetically Modified Food

1. The Labeling Requirements for Food Containing Ingredients of Genetically Modified Soybean or Genetically Modified Corn was promulgated on February 22, 2001
2. All food products containing genetically modified soybean or corn ingredients which is more than five percent (5%) by weight of finished product should be labeled with the words "Genetically Modified (GM)" or "Containing Genetically Modified." .
3. Soybean and corn food products made of non-GM materials may be labeled "Non-GM" or "Not-GM"
4. Non-GM soybeans or corn adventitiously or accidentally commingled with less than five percent (5%) of GM varieties during harvesting, storage, transporting, or other reasonable causes, may be taken as Non-GM
5. Soy sauce, soybean oil, corn oil, corn syrup, and corn starch, etc. made of GM soybeans or corn are exempted from the GM labeling requirement.
6. On the label, the text size of the character "Genetically Modified" shall not be smaller than 2x2 mm, and be placed immediately after the name of the product or the ingredient, or other conspicuous places in the labeling.

#### 7. Effective dates for mandatory labeling:

-- On January 1, 2003, mandatory GM food labeling will take effect for soybean and corn products in the raw agricultural form, including soybean meal (flour), and corn grits/meal (flour)

-- On January 1, 2004, mandatory GM food labeling will take effect for primarily processed soybean and corn products, including tofu, dried tofu, soy milk, soy curd, frozen corn, canned corn, and soy protein products.

-- On January 1, 2005, mandatory GM food labeling will take effect for all other processed soybean and corn products with the exception of those highly processed food items including soy sauce, soybean oil, corn oil, corn syrup, and corn starch etc. which do not contain fragments of transgenes or its protein.

#### 8. Effective date for voluntary labeling: January 1, 2001

Beginning on January 1, 2003, any GM soybean or corn shall not be manufactured, processed, prepared, packed, imported or exported for food use, without having been registered with and approved by the Department of Health. All GM varieties of soybeans and corn currently in the Taiwan market must register with DOH before April 30, 2002. The application form for registration is available on DOH website: <http://food.doh.gov.tw>.

#### Requirements Specific to Pet Food

According to Taiwan's Feed Controls Act, which was promulgated in 1973 and amended in May 2000, feed or feed additives, without containing veterinary pharmaceuticals, must specify on the package or container, in Chinese characters, the following information prior to sale.

- Name and address of the manufacturer or the seller
- Classification, category and name of the product.
- Composition
- Major ingredients
- Usage, dosage, and precautions in use.
- Net weight
- Date (year/month/day) of manufacture, processing or repacking
- Manufacture or import permit code
- Any other information which may be required by the Taiwan authorities for specific products.

The Chinese label for animal and plant feed must be affixed prior to retail sale. Pet food is still allowed to clear Taiwan Customs without the Chinese label, provided that the label is affixed prior to entering the retail sales channel. There is a significant penalty for retail products sold without the Chinese label.

Feed or feed additives which contain veterinary pharmaceuticals should refer to "Veterinary Drugs Control Act."

### **SECTION III. PACKAGING AND CONTAINER REQUIREMENTS**

There are no legal requirements stipulating specific packaging materials or sizes to be used for processed foods.



## SECTION IV. FOOD ADDITIVE REGULATIONS

Imported processed food products, which contain artificial food additives, are subject to strict tolerance levels and acceptable use requirements for food additives as prescribed by Taiwan's Department of Health (DOH). The DOH's "Compilation of Food Sanitation Regulations" covers several hundred food additive standards and regulations. DOH has a useful website with the additives listed in English (<http://www.doh.gov.tw>). Imported foods are commissioned to be inspected at the port of entry by the Bureau of Standards, Metrology, and Inspection (BSMI), Ministry of Economic Affairs (MOEA). The food safety inspection focuses on labeling, food hygiene, and food additives.

Foreign suppliers or their Taiwan importers may apply to the DOH regarding acceptance of a new-to-Taiwan food additive. The DOH requires: (1) animal safety test data; (2) international status of acceptability of these food ingredients; (3) an evaluation report stating that the ingredients are necessary to manufacture the product; (4) analysis method and (5) specifications. The DOH will then evaluate the acceptability of these ingredients and make a formal determination within four to six months. The DOH will only consider accepting and/or adding new-to-Taiwan food ingredients to its DOH's "Compilation of Food Sanitation Regulations" upon receipt of a formal request/application from the manufacturer or manufacturer's representative.

## SECTION V. PESTICIDE AND OTHER CONTAMINANTS

Imports of fruit, vegetables, and meat products are subject to inspection for pesticides and animal drugs at port of entry by BSMI. On August 1, 1999, Taiwan began its pesticide residue inspection policy for imported fresh fruit and vegetables from *monitor only* to a policy of mandatory inspection. One out of 40 arriving fruit and vegetable shipments will be sampled and tested by BSMI upon arrival for pesticide residues. Shipments will be released after the retrieval of samples and a document review. Noncompliance with Taiwan's pesticide standards will result in the recall of the unconsumed sampled shipment product. The next five shipments from the same origin, i.e. the same brand name/exporter, will be subject to testing. These shipments will not be released until testing is completed.

Taiwan establishes its own maximum residue limits (MRLs) and many pesticides used in the United States have not been assigned Taiwan MRLs. Chemical companies were encouraged to apply to the DOH for the establishment of Taiwan MRLs. On July 16, 2000, Taiwan began to adopt permanent MRLs. Codex MRLs would be accepted after July 16, 2000 if there are no Taiwan MRLs until Taiwan establishes its permanent MRLs. Provisional MRLs would also apply to products with applications filed by the deadline until permanent Taiwan MRLs are established. US chemical companies submitted applications for 455 crop/pesticide combinations by the deadline for MRL application (July 16, 2000 and September 30, 2000).

DOH is responsible for establishing and promulgating Taiwan's permanent MRLs. The list of permanent pesticide tolerance levels is published in the DOH *Compilation of Food Sanitation Regulations*. The list can also be found on the DOH website at <http://www.doh.gov.tw/>.

## SECTION VI. OTHER REGULATIONS AND REQUIREMENTS

Some agricultural products, such as rice, are currently banned entry. Imports of some agricultural products, such as many types of fresh fruit, require an import permit issued by the Board of Foreign Trade (BOFT). Some require an import permit issued by banks authorized by BOFT, but others do not require import permits. The

importation of some products are limited by quotas, the importation of others requires the prior approval of other authorities, and the importation of still others is limited to members of certain industry groups. For example, imports of breeding stock require the prior approval of the Council of Agriculture, the importation of potatoes and several meat products are restricted by quotas, and the quotas can only be obtained by importers belonging to certain groups. Agricultural imports from PRC are banned entry except certain products on the approved list, which currently accounts for nearly one fourth of the total agricultural commodities on Taiwan's tariff schedule. For information regarding import licensing, contact the following:

Board of Foreign Trade  
1 Hu-Kou Street  
Taipei, Taiwan  
Tel: (886-2) 2351-0271  
Fax: (886-2) 2351-3603  
home page: [www.moeaboft.gov.tw/](http://www.moeaboft.gov.tw/)

Taiwan only accepts government certifications. Private industry certificates are not accepted. Imports of US fruit or vegetables require phytosanitary certificates issued by USDA/APHIS. Beginning May 1, 2001, Taiwan will only accept the Federal Phytosanitary Certificate issued by the U.S. federal government and certificates issued by state level quarantine office will no longer be accepted. Starting from July 1, 2001, APHIS will issue only the new form of *Phytosanitary Certificate (PPQ Form 577)* and *Phytosanitary Certificate for Reexport (PPQ Form 579)* and Taiwan will not accept the old forms. Imports of meat and poultry products require the *Meat and Poultry Export Certificate of Wholesomeness (FSIS Form 9060-5)* and the *Certificate for Export (FSIS Form 9285-1)* issued by USDA/FSIS specifically for Taiwan. A new form of the FSIS Health Certificate has been in place effective October 1, 2000. At the request of the Taiwan authorities, information regarding the shipping port, vessel name, shipping date, container number and container seal number must be included by the exporter/shipper on the new certificate.

Effective June 1, 2001, retail-pack pet food containing meat/poultry ingredients began to be subject to quarantine and an *Export Certificate for Animal Products (VS Form 16-4)* is required for U.S. pet food in retail pack destined for Taiwan. Certain information must be provided on the Export Certificate. Shipments that fail to meet these requirements will risk detention or rejection. Pet foods, for example bird treats, which contain seeds which can germinate must have a Phytosanitary Certificate.

*NOAA Export Health Certificate* issued by the US Department of Commerce or a health certificate issued by the animal quarantine authorities of the exporting country, is required for the importation of fresh/frozen unviscerated salmonids, perch, catfish and ciprinids, but not for other seafood imports.

## SECTION VII. OTHER SPECIFIC STANDARDS

### Imported Food in Tablet or Capsule Forms

The importation of foods in capsule and tablet forms, requires prior approval by Taiwan's Department of Health (DOH) for a certificate. The following documentation is needed by the DOH to review the application and grant approval:

- (1) An application form.
- (2) One original and one duplicate copy of ingredient list issued by the original manufacturer of the product within one year. The ingredient list shall specify detailed composition with contents of raw materials and food additives. In the case of a capsule-formed product, the detailed composition with content of raw materials and food additives of the hard capsule shell or softgel must also be indicated.
- (3) An original copy of the laboratory test report of the product, issued by the original manufacturer within one year. The test report shall include results of testing of specific ingredient items, food additives, and /or microbes.
- (4) An official certificate attesting to the legitimacy of the original manufacturer
- (5) A duplicate copy of business license of the applicant.
- (6) A photo of the originally packed product.
- (7) A sample of intact product. If a product is packaged in varying sizes, one sample of each pack is required. If the product is packaged in 1,000-piece package or greater, or packaged in bulk, or if the product is to be repacked after importation, a sample of about 20 tablets/capsules must be submitted for registration.

Herbal supplements, nutritional supplements, and dietary supplements in tablet/capsule form, for instance, should follow the above mentioned regulations.

A licence/permit, valid for a five-year period, will be issued for applications meeting the requirements of Taiwan's Law Governing Food Sanitation and its related regulations. Application to extend license validity should be filed three months prior to the expiry date of the licence/permit. The license/permit will be automatically canceled after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and Drugs, Department of Health or other authorized laboratories, subject to statement of the notice within fifteen days upon the receipt of the notice sent by the Department of Health.

### Special Dietary Food

The following documents and materials are required for application on registration of the special dietary food:

- (1) An application form for the new product
- (2) The original copy and its duplicate copy each of reports on ingredient list, product specification, and nutrient analysis. These reports shall be issued by the original manufacturer within one year. The ingredient list report shall specify detailed composition with contents of raw materials and food additives. The product specification report shall refer to the sanitary and nutritional specifications of the finished product. A nutrient analysis report issued by an institution recognized by DOH is also acceptable. The nutrient analysis report shall

indicate all analytical data about various nutrients.

(3) An official certificate evidencing the product being sold or used by other countries as well as a retail sample of such, or related clinical trial reports of the product. The valid number of human subjects in a clinical trial shall be at least 30.

(4) A copy of a summarized diagram on manufacturing process

(5) An official certificate attesting to the legitimacy of the original manufacturer.

(6) Two copies each of the original label, outer package, inserted instruction and Chinese label of the product. If a product is packaged in varying sizes, each pack with such documents and materials is required.

(7) A duplicate copy of the business license of the applicant.

(8) A sample of the whole, intact product. An application for a product in various package formats requests that one sample of each packaging format be included.

(9) High protein product of protein adjusted dietetic food for patients shall be submitted with its test method of protein; A clinical test report is required for weight control products; and other relevant documents shall be submitted depending on the nature of the product. The protein test method of high protein product shall use the PER, PDCAAS, or other well-recognized methods.

10) In case the product for registration is to be repacked locally into small quantities, the following documents and materials should be submitted:

- a) The original letter of authorization from the manufacturer for repackaging into a small quantity
- b) The original letter of agreement from the domestic repackaging company with duplicate copies each of its business license and factory license.
- c) In case laboratory testing is required subject to the nature of the products, a report of nutrient analysis on the repackaged sample shall be submitted.
- d) Two copies each of the sample designs of its package, Chinese label, and inserted instruction for the repackaged products.
- e) Photos of the originally packed products in duplicate.
- f) A sample of the repackaged product

A licence/permit, valid for a five-year period, will be issued for applications meeting the requirements of Taiwan's Law Governing Food Sanitation and its related regulations. Application to extend license validity should be filed three months prior to the expiry date of the licence/permit. The license/permit will be automatically canceled after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and Drugs, Department of Health or other authorized laboratories, subject to statement of the notice within fifteen days upon the receipt of the notice sent by the Department of Health.

For further information on the application for import approval, contact the DOH office listed below:

Bureau of Food Sanitation  
Department of Health  
12<sup>th</sup> Floor, 100 Ai Guo East Road  
Taipei, Taiwan  
Tel: (886-2) 2396-5625  
Fax: (886-2) 2392-9723

E-mail: [fslhcn@doh.gov.tw](mailto:fslhcn@doh.gov.tw)

## **SECTION VIII. COPYRIGHT AND/OR TRADEMARK LAWS**

Trademarks and brand names are protected under domestic laws. The Intellectual Property Office (IPO), Ministry of Economic Affairs (MOEA) is the statutory body responsible for Taiwan's copyright and trademark laws. The IPO, which was formerly the National Bureau of Standards, MOEA, was established on January 26, 1999. Taiwan's copyright and trademark laws can be purchased from the IPO. Information is available on the Internet at: [www.moeaipo.gov.tw](http://www.moeaipo.gov.tw).

### Article 26 of the Trademark Law

The owner of the right of the exclusive use of a trademark may license other persons to use his trademark on the whole or a part of the goods covered by his trademark registration.

The licensing set forth in the preceding paragraph shall be recorded with the Government Office in charge of trademark matters. Unregistered licensing may not be set up as a defense against third parties. The same provision shall also apply where the trademark is sub-licensed to a third party by the licensed user with prior consent of the owner of the right to the exclusive use of the trademark.

The licensed user of a trademark shall indicate on his goods, the package or container thereof the licensing of the trademark.

## **SECTION IX. Import Procedure**

### Brokers

Use of a professional Customs broker, while not required, may expedite the clearance process..

### Shipping Documentation

- Invoice
- Packing List
- Bill of Lading
- Certificate of Origin (Required for alcoholic beverages. Not mandatory, but helpful for seafood imports)
- Sanitary/Phytosanitary Certificates

Customs Clearance Cost

In addition to import tariffs and monopoly taxes for alcoholic beverages (Note: Alcoholic beverage taxes are to be revised prior to WTO entry), there are several miscellaneous fees pertaining to customs clearance procedures for the importation of fresh, frozen and processed foods, as listed below:

-- Import Duty	-- Varies, according to HS Code and product
-- Monopoly Tax	-- Alcoholic beverages, NT\$119/liter on wine; NT\$30/liter on beer
-- Harbor Construction Fee	-- 0.3% of CIF value (sea shipments only)
-- Trade Promotion Fee	-- 0.0425% of CIF value
-- Commodity Tax	-- Applies to diluted natural fruit & vegetable juices (8%), as well as other non-alcoholic beverages (15%), based on CIF value + import duty + harbor construction fee.
-- Container yard handling fee	-- NT\$4,819/20' container; NT\$6,104/40' container
-- B/L handling fee	-- NT\$300-NT\$1,800/bill of lading
-- Demurrage charge, if applicable	-- Free (within 7 days) NT\$800-2,400/day/40' container; NT\$400-1,600/day/20' container (when over 7 days)
-- Inspection (processed food) fee	-- Basic fee --NT\$2,000/item; for additional items -- NT\$800/item
-- Quarantine Fee	-- NT\$2,000/air shipment; NT\$2,400/sea shipment
-- Customs Brokers' fee including all other miscellaneous fees	-- NT\$4,000 for air shipments -- NT\$3,500 for sea shipments

The above cost information is for reference only. For detailed information on exact fees, charges, and other costs relating to the customs clearance process, we suggest that you work with your importer(s) or your freight forwarders in the United States.

Length of Customs Clearance Procedures

Shipments carried by air freight	Approximately 2-3 days
Shipments carried by ocean liners	Approximately 3-5 days

Current exchange rate: Approximately US\$1=NT\$34.5

**APPENDIX I: REGULATORY AGENCY CONTACTS**

## 1. Food Safety:

Dr. Chen Shu-Kong, Director  
Bureau of Food Sanitation  
Department of Health  
12F, 100 Ai-Kuo East Road

Taipei, Taiwan  
Tel: (886-2) 2393-8209  
Fax: (886-2) 2392-9723

2. Animal & Plant Quarantine:

Dr. Lee Ching-Lung, Director General  
Bureau of Animal & Plant Health Inspection & Quarantine  
Council of Agriculture  
9F, 51 Chung-Ching South Road, Section 2  
Taipei, Taiwan  
Tel: (886-2) 2343-1456  
Fax: (886-2) 2343-1455

**APPENDIX II. OTHER IMPORT SPECIALIST CONTACTS**

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E-mail: [AgTaipei@fas.usda.gov](mailto:AgTaipei@fas.usda.gov)

Stan Cohen  
Office Director  
Agricultural Trade Office  
54 Nan-Hai Road  
Taipei, Taiwan  
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